

**REMARKS**

In the Office Action<sup>1</sup>, the Examiner:

- (1) rejected claims 1, 2, 11-13, 15, 16, 20, 26-28, and 30-32 under 35 U.S.C. § 103(a) as being obvious over U.S. Patent Application Publication No. 2004/0039619 to Zarb (*Zarb*) in view of U.S. Patent Application Publication No. 2003/0172014 to Quackenbush et al. (*Quackenbush*);
- (2) rejected claims 3, 4, 21, and 22 under 35 U.S.C. § 103(a) over *Zarb* in view of *Quackenbush* and further in view of Official Notice;
- (3) rejected claims 5-9, 17-19, 23, and 24 under 35 U.S.C. § 103(a) over *Zarb* in view of *Quackenbush* and U.S. Patent Application Publication No. 2002/0042751 to Sarno (*Sarno*);
- (4) rejected claims 10 and 25 under 35 U.S.C. § 103(a) over *Zarb* in view of *Quackenbush* and further in view of U.S. Patent Application Publication No. 2003/0120577 to Sakui et al. (*Sakui*) and U.S. Patent No. 6,832,211 to Thomas et al. (*Thomas*); and
- (4) and rejected claims 14 and 29 under 35 U.S.C. § 103 over *Zarb* in view of *Quackenbush* and further in view of U.S. Patent Application Publication No. 2004/0039676 to Trainer (*Trainer*).

Claims 1-32 are pending in this application.

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<sup>1</sup> The Office Action may contain statements reflecting characterizations of the related art and the claims. Regardless of whether any such statement is identified herein, Applicants decline to automatically subscribe to any statement or characterization in the Office Action.

**1. Interview**

Applicants appreciate the courtesies Examiner Johnson extended to Applicants' representative during the personal interview held on October 6, 2010. Applicants' summary of the substance of the interview is incorporated into the following remarks.

**2. Rejections Under 35 U.S.C. § 103(a)**

Applicants respectfully traverse the rejection of (1) claims 1, 2, 11-13, 15, 16, 20, 26-28, and 30-32 under 35 U.S.C. § 103(a) over *Zarb* in view of *Quackenbush*, (2) claims 3, 4, 21, and 22 under 35 U.S.C. § 103(a) over *Zarb* in view of *Quackenbush* and Official Notice, (3) claims 5-9, 17-19, 23, and 24 under 35 U.S.C. § 103(a) over *Zarb* in view of *Quackenbush* and *Sarno*, (4) claims 10 and 25 under 35 U.S.C. § 103(a) over *Zarb* in view of *Quackenbush*, *Sakui*, and *Thomas*, and (5) claims 14 and 29 under 35 U.S.C. § 103(a) over *Zarb* in view of *Quackenbush* and *Trainer*.

As discussed during the personal interview, and as agreed to by the Examiner, none of the applied references, alone or in combination, teach or suggest at least that "the  $\beta$  value of the target company is determined by (1) identifying comparable businesses that operate in the same field as the target company, (2) determining the  $\beta$  values of the comparable businesses, (3) averaging the  $\beta$  values of the comparable businesses to determine an unlevered  $\beta$  value, (4) estimating an effect of the financing structure of the target company using the unlevered  $\beta$  value, and (5) determining a relevered  $\beta$  value for the target company by adding in the effect of the financing structure" as recited in independent claim 1. Independent claim 16, although of different scope, recites similar elements. The remaining claims depend from the independent claims.

Accordingly, Applicants respectfully request withdrawal of the rejections of the claims under 35 U.S.C. § 103.

**3. Conclusion**

In view of the foregoing, Applicants request the Examiner's reconsideration and reexamination of the application, and the timely allowance of the pending claims.

Please grant any extensions of time required to enter this response and charge any additional required fees to Deposit Account 06-0916.

Respectfully submitted,

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Dated: October 29, 2010

By: \_\_\_\_\_



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